

IC 6-2.5-14

Chapter 14. Amnesty Program for Unpaid Use Tax on Claimed Race Horses

IC 6-2.5-14-1

Establishment of amnesty program

Sec. 1. The department shall establish an amnesty program for taxpayers having an unpaid use tax liability for a claiming transaction occurring before June 1, 2012. This chapter does not apply to a taxpayer's state gross retail or use tax liability from any other type of transaction.

As added by P.L.205-2013, SEC.79.

IC 6-2.5-14-2

Deadline for action by taxpayer

Sec. 2. The time in which a voluntary payment of tax liability may be made (or the taxpayer may enter into a payment program acceptable to the department for the payment of the unpaid use taxes in full in the manner and time established in a written payment program agreement between the department and the taxpayer) under the amnesty program is limited to the period ending before January 1, 2014.

As added by P.L.205-2013, SEC.79.

IC 6-2.5-14-3

Taxpayer requirements

Sec. 3. The amnesty program established under this chapter must require the following:

- (1) That a taxpayer who enters an agreement described in section 2 of this chapter is not eligible for any other amnesty program that may be established.
- (2) That the taxpayer shall comply with all other amnesty conditions adopted under a rule of the department in effect on the date the voluntary payment is made.

As added by P.L.205-2013, SEC.79.

IC 6-2.5-14-4

Benefits to amnesty participants

Sec. 4. Upon payment by a taxpayer to the department of all use taxes due from the taxpayer for a tax period (or payment of the unpaid use taxes in full in the manner and time established in a written payment program agreement between the department and the taxpayer), the department:

- (1) shall abate and not seek to collect any interest, penalties, collection fees, or costs that would otherwise be applicable;
- (2) shall release any liens imposed;
- (3) shall not seek civil or criminal prosecution against any individual or entity; and
- (4) shall not issue, or, if issued, shall withdraw, an assessment, a demand notice, or a warrant for payment under IC 6-8.1-5-3,

IC 6-8.1-8-2, or another law against any individual or entity; for use taxes due from the taxpayer for the tax period for which amnesty has been granted to the taxpayer.

As added by P.L.205-2013, SEC.79.

IC 6-2.5-14-5

Amnesty binding on the state

Sec. 5. Amnesty granted under this chapter is binding on the state and its agents. However, failure to pay the department all use taxes due for a tax period invalidates any amnesty granted under this chapter for that tax period.

As added by P.L.205-2013, SEC.79.

IC 6-2.5-14-6

Duty to enforce taxpayer agreement not to participate in another amnesty program

Sec. 6. The department shall enforce an agreement with a taxpayer that prohibits the taxpayer from receiving amnesty in another amnesty program.

As added by P.L.205-2013, SEC.79.